

DECLARATION AND POWER OF ATTORNEY

As below named inventor(s), each person signing this document hereby declare(s) that:

My residence, post office and citizenship are as stated below next to my name,

I believe I am an original inventor of the subject matter claimed and for which a patent is sought on the invention entitled GRINDING WHEEL FOR ROLL GRINDING APPLICATION AND METHOD OF ROLL GRINDING THEREOF, the specification of which corresponds to International Patent Application No. PCT/US04/07071, filed March 8, 2004

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is known to me to be material to patentability in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s):

Priority Claimed

<u>Number</u>	<u>Country</u>	<u>Date Filed</u>	<u>Yes</u>	<u>No</u>
PCT/US04/07071	WO	March 8, 2004	X	

I hereby claim the benefit under 35 USC Section 119(e) of any United States provisional application(s) listed below.

Prior Provisional Application(s):

<u>Number</u>	<u>Date Filed</u>
60/532,321	December 23, 2003

I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, Section 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Prior U.S. Application(s):

<u>Number</u>	<u>Date Filed</u>	<u>Status: Patented, Pending, Abandoned</u>
---------------	-------------------	---

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

The undersigned hereby grant(s) the firm of **PEPPER HAMILTON LLP** the power to insert on this Declaration any further identification, including the application number and filing date, which may be necessary or desirable in order to comply with the rules of the United States Patent and Trademark Office for recordation of this document.

I hereby appoint the following attorneys and/or agents:

James M. Singer	Reg. No. 45,111	W. Joseph Melnik	Reg. No. 48,741
Raymond A. Miller	Reg. No. 42,891	Joseph T. Helmsen	Reg. No. 54,163
Robert A. Muha	Reg. No. 44,249	Alka A. Patel	Reg. No. 49,092
N. Nicole Endejann	Reg. No. 50,229	Curtis C. Wadsworth	Reg. No. 57,475
Gary A. Nitowski, Ph.D.	Reg. No. 52,497	Anne M. Shyjan	Reg. No. 47,086

with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, and all future correspondence should be addressed to the attention of attorney **James M. Singer** at:

FIRM 21269
Pepper Hamilton LLP
One Mellon Center, 50th Floor
500 Grant Street
Pittsburgh, PA 15219
Tel.: 412.454.5000

Full name of inventor: Kris V. Kumar

Inventor's Signature: KV Kumar **Date:** May 31, 2006

Residence: 981 Adin Trail, Columbus, OH 43235

Citizenship: United States

Post Office Address: 981 Adin Trail, Columbus, OH 43235

Full name of inventor: Biju Varghese

Inventor's Signature: B. Varghese **Date:** 5/31/2006

Residence: 6240 Commonwealth Dr., Westerville, OH 43082

Citizenship: India

Post Office Address: 6240 Commonwealth Dr., Westerville, OH 43082